

THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application of:)
Akira SHIRAKAWA et al.)
Application No.: 10/518,234)
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Title: FIBER LASER UNIT

Commissioner for Patents U.S. Patent and Trademark Office Alexandria, VA 22314

Sir:

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A new power of attorney appointing the undersigned is being filed concurrently herewith. If there is any fee due in connection with the filing of this paper, please charge the fee to our Deposit Account No. 50-0573.

Respectfully submitted,

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Dated: March 14, 2006

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